

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
FIDUCIARY BUSINESS PROFITS TAX RETURN

1991

OFFICE USE ONLY

For the CALENDAR year 1991 or other tax year beginning and ending
mo day yr mo day yr

Due Date for CALENDAR year 1991 is on or before April 15, 1992 or 15th day of 4th month after the close of the fiscal period.

STEP 1
Place
LABEL HERE
Otherwise,
please print
or type

Name of Estate or Trust	FEDERAL IDENTIFICATION NUMBER
Address of Fiduciary	GRANTOR TYPE TRUST YES <input type="checkbox"/> NO <input type="checkbox"/>
City or Town, State and Zip Code	ARE YOU REQUIRED TO FILE A FEDERAL 1041 for 1991 YES <input type="checkbox"/> NO <input type="checkbox"/>

STEP 2
Federal
Information
and Special
Return Types

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the fiduciary which has not been previously reported to N.H. Years covered by IRS
Submit changes under a separate cover with form RP-87

☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN ☐ SHORT PERIOD RETURN

ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS

STEP 3

COMPLETE PAGE 2 BEFORE COMPUTING TAX

STEP 4
Figure
Your Tax

8. Adjusted Gross Business Profits (from page 2, line 7)	8.	<u> </u>
9. New Hampshire Apportionment Percentage (RP-80, express as a decimal to 6 places)	9.	<u> </u>
10. New Hampshire Taxable Business Profits (line 8 x line 9)	10.	<u> </u>
11. New Hampshire Business Profits Tax (line 10 x 8%)	11.	<u> </u>

STEP 5
Figure Your
Credits,
Interest
and
Penalties

12. Credits: (a) Tax paid with Application for Extension 12(a)	<u> </u>	12. <u> </u>
(b) Payments from 1991 Declaration of Estimated Tax. 12(b)	<u> </u>	
(c) Credit carried over from prior year 12(c)	<u> </u>	
(d) Credits allowed under RSA 77-A:5 12(d)	<u> </u>	
(e) Payment made with original return (amended returns only) 12(e)	<u> </u>	
(f) Other Credits or payments (attach schedule) 12(f)	<u> </u>	
13. Balance of Tax Due (line 11 less line 12)	13.	<u> </u>
14. Additions to Tax: (a) Interest. 14(a)	<u> </u>	14. <u> </u>
(See instructions) (b) Failure to Pay. 14(b)	<u> </u>	
(c) Failure to File. 14(c)	<u> </u>	
(d) Underpayment of Estimated Tax. 14(d)	<u> </u>	
(e) Substantial Understatement 14(e)	<u> </u>	

STEP 6
Figure Your
Balance
Due or
Overpayment

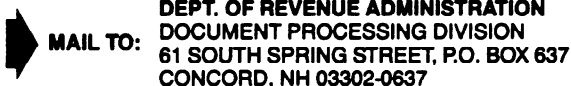
15. Balance Due (line 13 plus line 14.) Make check payable to: State of New Hampshire 15.	<u> </u>
(If less than \$1.00 do not pay but still file in the return)	
16. Overpayment (line 12 less line 11 adjusted by line 14, if applicable) 16.	<u> </u>
17. Apply Overpayment to: (a) Credit on 1992 Estimate 17(a)	<u> </u>
(b) Refund: 17(b)	<u> </u>

(Please allow 12 weeks for processing of your refund)

OFFICE USE ONLY

IF A FEDERAL FORM 1041 IS REQUIRED, THEN THIS RETURN MUST BE ACCOMPANIED BY A COMPLETED AND LEGIBLE COPY OF THE U.S. FIDUCIARY INCOME TAX RETURN, AND APPLICABLE SCHEDULES.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Trustee, Executor or Fiduciary	Date	Signature of Paid Preparer Other than Taxpayer	Date
Title		Preparer's Identification Number	
		Preparer Address	
		City or Town, State, and Zip Code	

NH-1041

1. INCOME

- (a) Gross receipts or sales 1(a)

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- (b) Less returns and allowances 1(b)

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- (c) Subtotal (1(a) minus 1(b)) 1(c)

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- (d) Cost of goods sold and/or operations (Attach schedule) 1(d)

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- (e) Gross profit (Line 1(c) less line 1(d)) 1(e)

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- (f) Gross rents 1(f)

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- (g) Other income (Attach schedule) 1(g)

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- (h) TOTAL INCOME (Add lines 1(e) through 1 (g)) 1(h)

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2. DEDUCTIONS

- (a) Fiduciary fees as actually paid 2(a)

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- (b) Salaries and wages 2(b)

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- (c) Repairs 2(c)

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- (d) Bad debts 2(d)

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- (e) Rental expenses 2(e)

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- (f) Taxes 2(f)

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- (g) Interest 2(g)

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- (h) Contributions 2(h)

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- (i) Depreciation 2(i)

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- (j) Travel or entertainment expenses 2(j)

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- (k) Advertising 2(k)

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- (l) Other deductions (Attach schedule) 2(l)

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- (m) TOTAL DEDUCTIONS (Add lines 2(a) through 2(l)) 2(m)

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3. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.

Description of Property

Gains or (Losses)

- (a) 3(a)

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- (b) 3(b)

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- (c) 3(c)

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- (d) 3(d)

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- (e) TOTAL Gain or (Loss) from sale of assets 3(e)

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4. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.Date of Original Sale
Mo Day Year

Gains or (Losses)

- (a) 4(a)

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- (b) 4(b)

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- (c) 4(c)

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- (d) 4(d)

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- (e) TOTAL Installment Gain or (Loss) 4(e)

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5. GROSS BUSINESS PROFITS (1(h) adjusted by lines 2(m), 3(e), and 4(e)) If a loss attach form RP-131. 5

NOTE: If line 5 shows a loss, Form RP-131 must be filed. Failure to attach Form RP-131 will result in an incomplete return. Initial here _____ if you wish to waive your right to carry forward this year's net operating loss. If you waive this right, you are not required to file Form RP-131.

6. NH ADDITIONS AND DEDUCTIONS

- (a) Add back income taxes or franchise taxes measured by income for which a deduction was included in line 5 above 6(a)

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- (b) NH Net Operating Loss Deduction (Attach form RP-132) 6(b)

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- (c) Interest on direct US obligations 6(c)

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- (d) Interest and dividends subject to tax under RSA 77 6(d)

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- (e) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV) 6(e)

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- (f) Other additions and deductions required by RSA 77-A:4 (Attach schedule) 6(f)

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- (g) Total additions and deductions (Combine lines 6(a) through 6(f)) 6(g)

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7. ADJUSTED GROSS BUSINESS PROFITS (Line 5 adjusted by line 6(g)) 7